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Agenda item 111

Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Tammam **Sulaiman** (Syrian Arab Republic)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 111 appears in the report of the Committee contained in document A/53/738.

2. The Fifth Committee resumed its consideration of the item at its 55th, 56th and 63rd meetings, on 10, 11 and 28 May 1999. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/53/SR.55, 56 and 63).

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 1997 to 30 June 1998, and report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ending 30 June 1998 (A/53/932);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions on United Nations peacekeeping operations (A/53/940).

[1] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/53/5), vol. II.

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II. Consideration of a draft decision proposed by the Chairman

4. At the 63rd meeting, on 28 May, on the proposal of the Chairman, the Committee decided, without a vote, to recommend to the General Assembly that it defer consideration of the report of the Board of Auditors on the United Nations peacekeeping operations and the related reports to the main part of its fifty-fourth session (see para. 5).

III. Recommendation of the Fifth Committee

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly decides to defer consideration of the financial report and audited financial statements for the 12-month period from 1 July 1997 to 30 June 1998, and the report of the Board of Auditors, on United Nations peacekeeping operations,[2] the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations[3] and the report of the Advisory Committee on Administrative and Budgetary Questions on United Nations peacekeeping operations[4] to the main part of its fifty-fourth session.

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[2] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/53/5), vol. II.

[3] A/53/932.

[4] A/53/940.